

Nevada

Holder Reporting Manual

Unclaimed Property Division



The Silver State

Office of the State Treasurer

Dan Schwartz



DISCLAIMER:

All information is subject to change at any time without prior notice.

Holders are encouraged to check back frequently for updates.



MANDATORY HOLDER REPORTING AND PAYMENT REQUIREMENTS

Effective April 1, 2018, holders are required to submit their unclaimed property reports and payments by ACH debit-only, through our Online Holder Reporting portal. Paper reports, CD ROMS, USB flash drives, report files, and diskettes submitted by mail or online, are no longer accepted unless a hardship to report otherwise is approved in writing, in advance, by the administrator.

Online holder reports and payments submitted through the portal must be submitted simultaneously. Holders must also determine whether they have authorization to submit funds by ACH debit PRIOR to sending payments through the online portal by providing our company code, (886000022), to your financial institution or the payment will reject and cannot be re-submitted until this function has been processed. Rejected payments will be subject to penalty and interest if the resubmitted payment is received after the reporting deadline, pursuant to NRS 120A.730.

Requests to file a holder report by any other means than through our online portal, require the completion of an [Online Report Filing Exception form](#) for consideration. The request must provide a detailed explanation to submit a report out of compliance. Scan and attach additional documentation, if required, to support your request. Physical or emailed reports received in this office that do not provide proof of written authorization to file otherwise, will be rejected and must be resubmitted online and will be subjected to penalty and interest, pursuant to NRS 120A.730.

Requests to pay by any other means than by ACH debit, require the completion of an [ACH Debit Payment Exception form](#) for consideration. The request must provide a detailed explanation to submit a report out of compliance. Scan and attach additional documentation, if required, to support your request.

TABLE OF CONTENTS

LETTER FROM THE STATE TREASURER	6
QUICK REFERENCE GUIDE.....	7
PENALTIES & INTEREST	8
GENERAL INFORMATION	
REPORTING REQUIREMENTS.....	9
WHAT IS UNCLAIMED PROPERTY.....	9
WHAT MUST BE REPORTED	10
WHO MUST REPORT	10
WHEN MUST REPORTS BE FILED	11
DUE DILIGENCE.....	12
SAMPLE DUE DILIGENCE LETTER.....	13
DORMANCY FEES & SERVICE CHARGES.....	14
SECURITIES & MUTUAL FUNDS	
MUTUAL FUNDS ALERT	15
SECURITIES AND MUTUAL FUNDS.....	16
DIVIDEND REINVESTMENT PLAN	17
DELIVERY INSTRUCTIONS	18
HOLDER REPORTING METHODS	
NAUPA HOLDER REPORTING METHODS	19
ELECTRONIC, HARD COPY, THIRD PARTY REPORTING ENTITIES.....	20
NEGATIVE REPORTING	20
OUT OF STATE HOLDERS	20
EMAILING REPORTS.....	20
MULTIPLE ENTITY REPORTS.....	21
VENDOR REPORTS	21
REIMBURSEMENTS/ADJUSTMENTS.....	21
REPORTING REQUIREMENTS & CONSIDERATIONS	
EXTENSIONS.....	22
AMNESTY/VOLUNTARY COMPLIANCE.....	22
LATE FILING	22
RECORDS RETENTION.....	23
AGGREGATE ITEMS.....	23
REPORTING BEFORE DORMANCY PERIOD EXPIRES	23
AUDITS.....	24
RECIPROCAL AGREEMENTS	24
BUSINESS TO BUSINESS EXEMPTIONS	25
INDIVIDUAL RETIREMENT ACCOUNTS	26
GAMING.....	27
SAFE DEPOSIT BOX /SAFEKEEPING	28
GIFT CARDS AND GIFT CERTIFICATES	29
PROPERTY TYPE CODES & ABANDONMENT PERIODS	30
OWNER TYPES CODES	31
OWNER RELATIONS CODES	32
OWNER RELATIONS CODES (CONT'D).....	33
SAFEKEEPING TYPES CODES.....	34
REPORT REMIT YEAR TABLES – ALL BUSINESSES, CORPORATIONS, GOV'T ENTITIES.....	35
REPORT REMIT YEAR TABLES – ALL INSURANCE ENTITIES ONLY	36
UNCLAIMED PROPERTY CHECKLIST.....	37

TABLE OF CONTENTS

FORMS.....	
UP-6 SAFEKEEPING INVENTORY FORM	38
SAFEKEEPING INVENTORY FORM BANK USE ONLY (CONT'D).....	39
UPSK REPORT OF SAFEKEEPING FORM.....	40
UP-4 REQUEST FOR HOLDER REIMBURSEMENT/REFUND FORM.....	41
UP-7 REQUEST FOR HOLDER EXTENSION FORM	42



Dan Schwartz
State Treasurer

Dear Holders of Unclaimed Property:

As custodian of the state's unclaimed property, the State Treasurer's Office is responsible for collecting, safeguarding, and reuniting unclaimed property with its rightful owners or their heirs. The office is charged with ensuring compliance with Nevada Revised Statutes 120A, including holder reporting of unclaimed property to the State Treasurer's Unclaimed Property Division each year. Currently, the state is holding more than \$700 million dollars in unclaimed assets.

As a business owner, we owe you a great deal of appreciation for this success as you play a critical role in the process. In short, we could not accomplish the increased success rate without you, as your support and adherence to Nevada's unclaimed property laws play a pivotal role.

To help you complete your statutory obligation of filing your yearly report, we have published an Unclaimed Property Holder Reporting Manual, which includes instructions for completing necessary forms, timelines for submission of reports, and other helpful information designed to make this process as simple as possible for businesses across the state. We have also created a helpful trifold brochure that provides a step-by-step review of the process, including "Reporting Unclaimed Property...as easy as 1, 2, 3". Both of these publications are available on our website at <http://www.nevadatreasurer.gov/>.

Please note that several important changes have been enacted to the state's unclaimed property reporting provisions. As failure to adhere to the provisions can result in interest and penalties being assessed for non-compliance, it is important you take the time to review the Unclaimed Property Holder Reporting Manual instructions and guidelines.

Should you need assistance or are unsure of certain requirements, please feel free to contact the Unclaimed Property Division via email at nvholder@nevadatreasurer.gov or by calling (702) 486-4140.

With Respect,

Dan Schwartz

Dan Schwartz
State Treasurer

STATE OF NEVADA UNCLAIMED PROPERTY QUICK REFERENCE GUIDE

Remittances:	EFFECTIVE APRIL 1, 2018, Payments remitted to Nevada Unclaimed Property must now be sent via ACH debit. ACH credit, wire transfers and checks are no longer accepted. Written authorization from this office is required for any exceptions to online reporting or ACH debit. Contact nvholder@nevadatreasurer.gov. Click on this link for the Online Holder Reporting User Manual.
	Prior to remitting payment, be sure to contact your bank and provide them with your authorization to accept ACH debits transactions from our Company Code: D886000022. Failure to do so will likely cause your payment to be rejected.
Stock Registration & Delivery:	Account instructions See pages 15-18 for instructions
Mutual Funds:	Account instructions See pages 15-18 for instructions
Dividend Reinvestment Plans:	Nevada Unclaimed Property Xerox State and Local Solutions See pages 15-18 for instructions
Safe Deposit Boxes:	See page 28 for safekeeping instructions
Remit & Report Due Date:	October 31st — all businesses other than insurance entities For property presumed abandoned as of June 30 April 30th — for all insurance entities only For property presumed abandoned as of December 31
Aggregate Reporting:	Aggregate reporting is no longer accepted. Holders must list all abandoned property owner detail for all properties, regardless of the amount being reported. There is no minimum threshold to report.
Due Diligence:	Must be performed within 60—120 days prior to report submission due date. See page 12 for details.
Reciprocal Reporting:	States must report property to the state of the owner's last known address. Holders must request written permission to report property for other states. The property must be in compliance with those states' laws and procedures and submitted electronically in NAUPA format or it will be returned unprocessed.
Negative Reports:	EFFECTIVE April 1, 2018, Negative reports must be filed online. Reports are only required from holders incorporated, licensed, domiciled, or have reported property to Nevada in the last three years. Do not submit a report if you do not do business in Nevada. Any exceptions must be approved by this office. Contact nvholder@nevadatreasurer.gov.
Penalties & Interest:	See page 8 for information.



PENALTIES—INTEREST

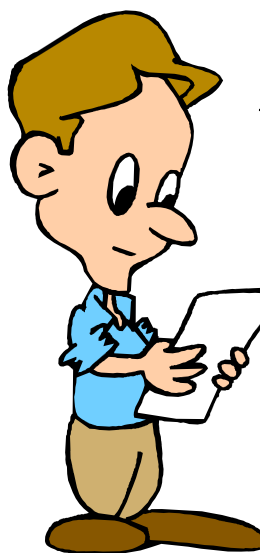
As a holder of abandoned property, you must read this booklet in its entirety prior to preparing your report. It is designed to provide holders with the requirements for reporting, remitting and delivering abandoned property to the Nevada State Treasurer's Office.

10% 20%
70% 30%
50%
60% 40%

Each year voluntary compliance continues to increase making it more time consuming to add reported detail to our unclaimed property database. It is this agency's responsibility to maintain the integrity of the data received for ease of use for property owners, timely payment of claims and to ensure that holders report and remit all unclaimed property in the manner as set forth by the state of Nevada.

NEVADA REVISED STATUTES (NRS) 120A.730

- ◇ A holder that fails to report, pay or deliver property within the time prescribed, may be assessed interest charges at a rate of 18 percent (18%) per annum on the property or value thereof from the date it should have been reported, paid or delivered.
- ◇ A holder that fails to perform other duties imposed, shall pay in addition to interest, a civil penalty of \$200 for each day the report, payment or delivery is withheld or the duty is not performed, up to a maximum of \$5,000.
- ◇ A holder that willfully fails to report, pay or deliver property within the time prescribed or willfully fails to perform other duties imposed, shall pay in addition to interest, a civil penalty of \$1,000 for each day the report, payment or delivery is withheld or the duty is not performed, up to a maximum of \$25,000.
- ◇ A holder that makes a fraudulent report shall pay, in addition to interest, a civil penalty of \$1,000 for each day from the date a report was due, up to a maximum of \$25,000, plus 25 percent of the value of any property that should have been but was not reported.



*Tip...
Want to avoid unclaimed property? Simply return it to the rightful owner and Voila!...it will no longer be abandoned.*



GENERAL INFORMATION

HELP US HELP YOU

The Nevada State Treasurer's Office strives to reunite owners with their property within 120 days. It is for this reason we request specific proof and documentation to ensure property is returned to the rightful owner. This can only be achieved based on the information and property descriptions provided by you in your holder reports. Prior to preparing and remitting holder reports, please make certain all information that provides help in identifying the owners and properties is listed. In doing so, you will help us help you by eliminating the need to direct claimants back to you. The owners' complete names, addresses and social security numbers are essential in verifying the rightful owner during claims processing.

REPORTING REQUIREMENTS

Nevada law requires all business organizations and individuals ("Holders") to annually review their financial records to determine whether they are holding any funds, securities or tangible properties that have remained unclaimed for the required dormancy period. If so, holders must file a report and remit the property to the state of the last known address. **Dormancy periods vary by property type (refer to page 30 for the Property Type Codes and Abandonment Periods).**

There is no minimum amount threshold report amount. Any amount meeting Nevada abandoned property requirements is reportable.

WHAT IS UNCLAIMED PROPERTY?



Unclaimed property can be any financial asset owed to another business or individual. Property is considered abandoned when there has been no activity or contact with an owner for a specific period of time. The property type will determine the abandonment period; however, it is typically three years. When a holder's attempts to locate the rightful owner have been unsuccessful, the assets must be "escheated" to the Nevada State Treasurer. The office will hold the assets in perpetuity and publicly advertise the rightful owners' information in an effort to return the property. Once the assets are reported to the state, the holder is released from any liability.

Nevada Unclaimed Property law is located in the Nevada Revised Statutes (NRS) Chapter 120A and online at <https://www.leg.state.nv.us/NRS/NRS-120A.html>.



GENERAL INFORMATION (CONT'D)

WHAT MUST BE REPORTED?

Property in which no contact has been received by the holder, from the owner, after performing Due Diligence or in which the owner cannot be located after the required statutory period of time has lapsed. Page 30 provides dormancy periods. **Pages 35 & 36 provide the dates when property is to be remitted after the dormancy period has expired.**

REPORTABLE ITEMS with their respective property codes and dormancy periods, are located in the NAUPA Property Types Codes section of this booklet on page 30.



Examples of reportable items include *wages, commissions, payroll or salary checks, utility deposit refunds, checks, money orders, traveler's checks, safe deposit box contents, stocks, gift cards/certificates*. In addition, Nevada domiciled holders must report items to Nevada that have no owner name or address, as well as all items where the last known address is in a foreign country.

WHO MUST REPORT ABANDONED PROPERTY?

Any entity or person in possession of property (subject to NRS Chapter 120A) that belongs to a Nevada resident is considered a *holder* of unclaimed property and is required to report that property to the state. This includes attorneys, CPAs, medical professionals, and holders of property in other states in possession of property owed to Nevada residents. Any entity conducting business within the state of Nevada that has branches, divisions or other affiliates, is responsible for filing on their behalf, such as those listed below.

BANKING AND FINANCIAL ORGANIZATIONS including banks, trust companies, savings banks, safe deposit companies, private banks, savings and loan associations, credit unions, investment companies, whether state or federally chartered.

BUSINESS ASSOCIATIONS corporations, sole proprietorships, partnerships, retail, cooperatives, transfer agents, fiduciaries, mutual funds, insurance, limited liability, business trust, or other association for business purposes of two or more individuals, whether or not for profit (including all insurance entities).

UTILITIES owned or operated for public use, including any plant, equipment, property, franchise, or licensee for the transmission of communications or the production, storage transmission, sale, delivery, or furnishing of electricity, water, steam, or gas.

GOVERNMENT any property held by a court, government, governmental subdivision, agency, or instrumentality.

NOTE: All holders, including business associations, banking and financial organizations, utilities and other legal entities, are responsible for filing individual reports on behalf of their branches, divisions and other affiliated entities.





GENERAL INFORMATION (CONT'D)

FYI: Information regarding other states and their abandoned property reporting requirements can be accessed through the NAUPA (National Association of Unclaimed Property Administrators) website at <https://www.unclaimed.org/>.



WHAT IS THE EARLIEST REPORTS CAN BE SUBMITTED?

The **earliest** Due Diligence letters can legally be mailed is **120 days prior** to the holder report due date of October 31st (April 30th for **all** insurance entities). The **latest** Due Diligence letters can legally be mailed is **60 days prior** to the holder report due date, pursuant to NRS 120A.560.

REPORTS SUBMITTED WITH PROPERTY THAT HAS NOT REACHED ITS DORMANCY PERIOD WILL BE REJECTED UNLESS PRIOR WRITTEN APPROVAL HAS BEEN OBTAINED FROM THIS OFFICE.

WHEN MUST REPORTS BE FILED?



INSURANCE ENTITIES - reports are due prior to May 1st of each year for property presumed abandoned as of the previous December 31st.

BUSINESS ENTITIES - reports are due prior to November 1st of each year for property presumed abandoned as of the previous June 30th.

REFER TO PAGES 35 & 36 FOR THE REMIT YEAR TABLES TO DETERMINE WHEN PROPERTY IS DUE TO BE REPORTED TO NEVADA.

If there has been actual contact with an owner during the remit year, the property should **NOT** be reported to the state, as it is no longer considered abandoned.





DUE DILIGENCE REQUIREMENTS NRS 120A.560

Holders of abandoned property are required by law to send written notice to the apparent owner stating they are in possession of their property if:

- The value of the property is \$50 or more;
 - The holder has in its records an address for the apparent owner that the holder's records do not disclose to be inaccurate;
 - The claim of the apparent owner is not barred by a statute of limitations.
- ⇒ Holders must wait not **less** than 60 days after mailing Due Diligence letters before submitting reports to Unclaimed Property by the due date.
- ⇒ Holders must wait not **more** than 120 days from the date that Due Diligence letters are mailed to submit reports to Unclaimed Property by the due date.
- ⇒ **NOTE:** Non-insurance entities are still required to submit reports **prior** to November 1st, and **all** insurance entities **prior** to May 1st, when given written authorization for reporting out of compliance.
- ⇒ **HOLDER REPORTING** requires holders to certify they have performed Due Diligence, pursuant to NRS 120A.560, and attest he or she is authorized to electronically 'sign' on behalf of the reporting entity before the report can be submitted.
- ⇒ It is to the holder's benefit to return funds to the owner rather than to Nevada Unclaimed Property. Owners who still maintain a business relationship or are still employed become frustrated when property is unnecessarily escheated to the state due to inept record keeping. Holders may also be subject to penalties if it is discovered that addresses reported in the holder reports are valid.
- ⇒ Allowing the owner the opportunity to collect funds from holders reestablishes his or her business relationship and relieves the holder of the liability to report and remit funds to Nevada.
- ⇒ All businesses should check their records to determine if owners have additional accounts, as they may be active thereby eliminating the need to escheat property.
- ⇒ **DO NOT use your due diligence date as the date of last activity or date of last transaction. The *Last Activity Date* is the last documented date a change was made by the OWNER of the account. The *Last Transaction Date* is the date the last transaction occurred in an account.**
- ⇒ **DO NOT send proof of due diligence (undeliverable mail, uncashed checks, originals or copies, documents, etc.) with your holder report; it will be recycled. This information is to be retained with your records in the event of an audit.**





Sample Due Diligence Letter

**Acme Funds Corporation
123 Abandoned Lane
Anywhere USA 12345**

Date

Owner Name
456 Asset Road
Jackpot USA 67890

Re: Account #
Balance \$
Property Type:

Dear Owner:

We are holding unclaimed property with a value of at least \$50 for the person listed above. The owner may claim this property by contacting us at the address or phone number listed below.

Holder Information: Company Name
 Address
 Phone #

Failure to respond by *(insert the last day property will be available for refund)*, will result in property being remitted to Nevada Unclaimed Property by October 31st *(April 30th for all insurance entities)*. After that date, the owner may contact the state where the property will be held in perpetuity and can be rightfully claimed.

Sincerely,

Company's Contact Person's Name

Due Diligence



GENERAL INFORMATION (CONT'D)

**DORMANCY FEES AND SERVICE CHARGES**

Pursuant to NRS 120A.540, a holder may deduct from “property presumed abandoned”, a charge imposed by reason of the owner's failure to claim the property within a specified time only if there is a valid and enforceable written contract between the holder and the owner under which the holder may impose the charge and the holder regularly imposes the charge, which is not regularly or otherwise cancelled. The amount of the deduction must not exceed \$5 per month and may only occur after the property has been dormant for one year from the last activity/transaction date.

DO NOT INCLUDE THE DEDUCTIONS IN YOUR REPORT, ONLY THE NET AMOUNT OF EACH PROPERTY, AFTER FEES HAVE BEEN DEDUCTED, IS TO BE REPORTED. HOWEVER, HOLDERS MUST BE ABLE TO PROVIDE THE BULLETED INFORMATION BELOW AND MAINTAIN A RECORD OF EACH DEDUCTION FOR AT LEAST SEVEN YEARS SHOULD THERE BE AN AUDIT OR THE OWNER BELIEVES THERE IS A DISCREPANCY.

Deductions stemming from service charges or dormancy fees assessed on reported properties require additional information as evidence they were made in compliance with NRS 120A.540:

- Copy of the owner's signed contract representing his or her consent for each account;
- Copy of business entity's policy to not refund or reinstate such charges under any circumstances. Evidence of refunded charges represents a waiver thereby invalidating these charges as being lawful;
- Evidence the fees were not deducted after the property was presumed abandoned.



Holders in custody of Nevada property may make deductions that have been agreed upon by the owner of the property in writing at the time the account was initiated, i.e., minimum balance fees charged against a savings account.

Recouping due diligence expenses for costs such as postage and employee hours are NOT permitted.

Holder reports submitted with deductions to the state of Nevada that do not comply to NRS 120A.540, will be returned unprocessed to be correctly resubmitted and may be subject to penalty and interest, pursuant to NRS 120A.730.

LAST ACTIVITY AND LAST TRANSACTION DATES

Property presumed abandoned must be reported with a last activity date or with the last transaction date. If the property did not generate either date, use the date the item was made payable or the date the owner last made contact with the holder. The *Last Activity Date* is the last documented date a change was made by the **owner** of the account. The *Last Transaction Date* is the date the last transaction occurred in an account. **For Dividends, use the date the dividend was issued. Do not use your Due Diligence Date; it was not initiated by the owner.**

2018



MUTUAL FUNDS ALERT



Open-End Mutual Funds:

State custodian, Conduent, will provide account number for all transfers. Do not establish a new account number without first contacting the custodian. Send an email to the custodian at upch.custody@conduent.com to obtain account numbers three business days prior to attempting delivery. Allow approximately one week for receipt of account number.

Account Re-registration:

MAC & Co 822494
Mutual Fund Operations
500 Grant ST
Room 151-1010
Pittsburgh, PA 15258

Send interested party statements for Open-End Mutual Fund accounts to the following:

Conduent State & Local Solutions Inc.
Custody Department
100 Hancock Street, 10th Floor
Quincy, MA 12171

Dividend Selection—Pay in Cash



Information in red is effective immediately. The **previous account number will be in effect until September 30, 2016. Securities/mutual funds received after this date will be rejected to be resubmitted under the new instructions.

NOTE: The registration reference account number (822494**) must accompany email request to identify it as a state of Nevada fund.

Close-End Mutual Funds:

Deliver via DTC. Contact state custodian, Conduent, 48 hours prior to delivery at upch.custody@conduent.com. Please provide security name, CUSIP, shares, state, and your DTC #.

Deliver to

DTC #901

Account 822494

State of Nevada



SECURITIES AND MUTUAL FUNDS

SECURITIES representing underlying shares, stock splits, bonds, etc., must be registered in our nominee name: **Nevada Unclaimed Property**. For additional information, see below.

Any reports submitted to Nevada Unclaimed Property that are not received in the proper format as defined by Nevada law and this manual will be returned unprocessed, subject to penalty and interest , pursuant to NRS 120A.730.

Holders participating in DTC (Depository Trust Company) **MUST** transfer re-registered securities directly to:

Nominee Name:
Nevada Unclaimed Property
FEIN: 88-6000022

DTC Participant #901**
Agent Bank #26500**
Account #822494**

Register Book Entry Shares/Direct Registration Shares (DRS)/Dividend Reinvestments Shares as follows:

Nominee Name:
Nevada Unclaimed Property
FEIN: 88-6000022

c/o Conduent State & Local Solutions Inc.
100 Hancock St 10th FL
Quincy MA 02171

Fed Delivery:

Federal Reserve Bank of New York
ABA #0210-0001-8
BK of NYC Trust
FBO—State of Nevada Acct #822494



DIVIDEND REINVESTMENT PLAN—(DRP)

Dividend Reinvestment Plan shares must be registered to *Nevada Unclaimed Property* on the day or before the report and remittance are mailed to the state. Our FEIN is 88-6000022.

Corporations may utilize a book entry form of share registration in lieu of issuing physical securities (stock certificates).

Each reported shareowner's records must include the owner name, last transaction date, number of shares, and cash amount remitted, if applicable.

Dividends earned should be issued as cash.

- All holders must list Dividend Reinvestment Plan accounts with Property ID Code: SC19.
- The state of Nevada will only accept whole shares for each individual when the physical certificates are issued. Fractional shares must be liquidated at fair market value when reported.
- Fractional shares must be sold for each individual when physical certificates are issued and must be reported with Property ID Code: SC09.

WORTHLESS OR NON-TRANSFERABLE SECURITIES

The administrator may decline to receive any securities which are deemed to have a value less than the cost of giving notice and holding a sale.

Contact unclaimedproperty@nevadatreasurer.gov for information.

SECURITIES RECOVERED FROM A SAFE DEPOSIT BOX

Instructions for remitting safe deposit box contents are on page 28.



MUTUAL FUNDS & SECURITIES DELIVERY INSTRUCTIONS

Register and deliver physical certificates ONLY if unable to deliver through DTC, DRS or DWAC:

Hare & Co/Account # 822494

FEIN 88-6000022

The Depository Trust Company

570 Washington Blvd FL 5

Jersey City NJ 07310

ATTN: BNY Mellon/Branch Deposit Department/Account #822494—State of Nevada

NOTE: Physical certificates will be returned if DTC, DWAC or DRS eligible. If physical certificates are returned, penalties will be assessed if not corrected (insert date).

Two days prior to actual delivery, we will require an excel list of the securities, including CUSIP numbers, number of shares, issue names, certificate numbers, and the delivering party's information. Email the excel list to upch.custody@conduent.com.

WORTHLESS OR NON-TRANSFERABLE AND FOREIGN SECURITIES

Nevada will accept all securities. If a security cannot be delivered to our brokerage account (Xerox), the reporting company must provide a statement showing the security in Nevada's name and tax ID number. **Statements should be mailed when the initial report is submitted and then annually, unless there is activity in the account.** All securities that are entered into Nevada's name and tax ID number must be reported to Nevada.

For foreign securities, contact Victoria Perkins at Conduent.
Victoria.Perkins@Conduent.com

SECURITIES RECOVERED FROM A SAFE DEPOSIT BOX

Follow the instructions for remitting safe deposit box contents on page 28.



HOLDER REPORTING METHODS

NAUPA FORMATTING

HRS Pro is software specifically designed to create NAUPA II standard formatted reports. This free software is limited to 200 properties per state report. If reporting more than 200 properties, the HRS Pro Enterprise Edition must be purchased. Enterprise Edition provides user support and multi-user capability for an annual fee. There is no user support for the free edition. Both versions are endorsed by the National Association of Unclaimed Property Administrators. For more information, go to <https://www.wagers.net/hrs/>.

THIRD PARTY REPORTING ENTITIES—Agreements between holders and third party reporting entities that provide report processing and submission, payroll services, act as a transfer agent, etc., are between the holder and the third party reporting entity only. The State of Nevada is not a party to these agreements nor do they exempt holders of their legal obligation to report abandoned property.



HOLDER REPORTING METHODS (CONT'D)

NEGATIVE REPORTS—Are required only from business entities or individuals that are incorporated, licensed, domiciled, or have submitted property to Nevada within the last three years. Do not submit negative reports if you do not conduct business in Nevada.



If you are a holder that has been submitting Negative Reports but not incorporated, licensed nor doing business in Nevada or have not reported property in the last three years, **DO NOT FILE A NEGATIVE REPORT.**

OUT OF STATE HOLDERS—If filing a “one-time” report with property, for which there will be no future property to report, the holder must file three (3) consecutive years of negative reports. If after the third filing there is nothing to report, negative filing requirements cease. However, should property need to be reported in the future, the three year negative filing process resumes. Nevada businesses and out of state businesses that are incorporated, domiciled or doing business in Nevada, must annually file a negative report when there is no property to report.



EMAILING REPORTS—Due to sensitive information, reports cannot be sent via email without written authorization from this office.





HOLDER REPORTING METHODS (CONT'D)

VENDOR REPORTS—Holders purchasing electronic reporting software from vendors must ensure the formatting conforms to state requirements and are in NAUPA format.

- Names must be formatted as “last, first, middle initial”. Do not use commas, asterisks, dashes, or any punctuation; it will hinder name searches.
- If there is more than one owner, each must be listed separately under the same property. **DO NOT LIST JOINT OWNERS NAMES ON THE SAME LINE.**

REIMBURSEMENTS AND ADJUSTMENTS— If an owner comes forward to claim property on a report that has been prepared for remittance but not yet mailed to the state, the holder must do one of the following:

- Revise the report by deleting the property and adjusting the amount and remittance or;
- Submit the report, as is, and follow the instructions for completing a Request for Holder Reimbursement Form UP-4 on page 42.

Prior to reimbursing a claimant, please contact this office to determine whether a claim has been filed and/or paid on the property in question.



REPORTING REQUIREMENTS & CONSIDERATIONS

REQUEST FOR AN EXTENSION

The administrator may grant an extension beyond the filing due date under certain conditions. If you cannot remit your report **before** November 1st (**before** May 1st for all insurance entities), you must complete a Request for Extension form UP-7 available in this booklet on page 43 and on our website. The original form must be received at least 30 days before the date the property is due. All reports received after the due date must be submitted electronically in NAUPA format regardless of the number of properties being submitted.

VOLUNTARY DISCLOSURE AGREEMENT (VDA)

The Voluntary Disclosure Agreement was established to encourage non-compliant business entities to report and pay past due unclaimed property to attain compliance and qualify for amnesty due to failure to properly report, pursuant to the requirements of Nevada Revised Statutes (NRS) Chapter 120A.

Companies interested in qualifying for the VDA program must apply for and receive approval from the Unclaimed Property Division of the Nevada State Treasurer's Office. If approved and admitted to the VDA Program, holders may be relieved of all penalty, however interest will be assessed to the extent of the value of the property. For more information, click on the VDA link.



AMNESTY

Holders of unclaimed property are required to file reports within the time specified for each property type; there is no grace period.

Reports and remittances received after the required due date are subject to interest and penalty under the provisions of Nevada Revised Statute 120A.730. Requests for waivers of interest may be submitted for consideration with your report and remittance and must include the reason for the late submission. This, however, will not prevent the State Treasurer's Office from initiating audit procedures if it has been determined there is additional property to be reported.

LATE FILING



Reports received in this office after the due date (October 31st for businesses and government, April 30th for insurance) will be subject to penalty and interest, pursuant to NRS 120A.730, unless there is an exception previously approved by the agency.



HOLDER REPORTING REQUIREMENTS & CONSIDERATIONS

RECORDS RETENTION



Holders of abandoned property for the state of Nevada are required retain abandoned property records for a period of seven (7) years after filing the report unless a shorter period is provided by regulation of the administrator, pursuant to NRS 120A.700.

Business and financial organizations that provide checks, money orders or similar instruments other than third-party bank checks, in which the organization is directly liable, must maintain records while instruments remain outstanding for three years after the holder has filed the report.

AGGREGATE ITEMS

Individual owner records of less than \$50 may no longer be reported in the aggregate or be combined by property type and reported in a single total . Properties must now be individually reported and include any and all owner detail on record regardless of the amount and must be NAUPA formatted.

REPORTING PROPERTY BEFORE REQUIRED DORMANCY PERIOD EXPIRATION



*Holders requesting to remit abandoned property prior to the required dormancy period must send an email request, for consideration, to nvholder@nevadatreasurer.gov with the reason for reporting early. The reason for early reporting should be in the owner's best interest. Property submitted to Nevada Unclaimed Property that has not reached the required abandonment period and has not received approval from this office will be returned.

*** Due diligence requirements still apply when escheating property early.**



HOLDER REPORTING REQUIREMENTS & CONSIDERATIONS (CONT'D)



AUDITS

The Nevada State Treasurer's Office audit staff conducts examinations of holder records to ensure holders are in compliance with the state's unclaimed property law (NRS 120A.690) and the Uniform Unclaimed Property Act.

Late reporting, non-reporting, consumer complaints, no last activity dates, and improper aging, are just a few examples that can trigger an audit.

PROPERTY FROM OTHER STATES/RECIPROCAL AGREEMENTS

The state of Nevada does not have active reciprocal agreements with any state; therefore, the following information should be adhered to:



In accordance with the United States Supreme Court decisions in Texas vs. New Jersey, Pennsylvania vs. New York, Delaware vs. New York, and the 1993 NAUPA resolution, property should first go to the state of the owner's last known address, second should go to the state where the holder is incorporated or domiciled. The state of Nevada does not have current reciprocal agreements with any state; therefore, property must be reported to the state of the owner's last known address. Under certain circumstances, permission will be granted to report property for other states; however, you must receive written approval from this office.

If a holder is granted permission to report abandoned property for other states to Nevada; it must be submitted in NAUPA format and meet the statutory requirements of each state. Nevada Unclaimed Property does, however, have the right to refuse the report if received out of compliance.

All unclaimed money orders, travelers checks or similar instruments that were purchased in Nevada must be reported to Nevada if the owner's last known address is unknown.

All unclaimed property held for owners whose last known address is unknown or is in a foreign country must be reported to Nevada if the holder is domiciled or incorporated in Nevada.



HOLDER REPORTING REQUIREMENTS & CONSIDERATIONS (CONT'D)



NRS 120A.505 — Certain items due or owing between business associations with ongoing business relationship not presumed abandoned.

Any credit memoranda, overpayments, credits balances, deposits, unidentified remittances, non-refunded overcharges, discounts, refunds and rebates due or owing from a holder that is a business association to another business association shall not be presumed abandoned if the holder and such business association have an ongoing business relationship***.

An ongoing business relationship shall be deemed to exist if the holder has engaged in at least one commercial, business or professional transaction involving the sale lease license or purchase of goods or services with the business association or a predecessor-in-interest of the business association within each three year period that follows the date of the transaction giving rise to the property interest that shall not be presumed abandoned, pursuant to SB 348. Once the business relationship ends, the Business to Business Exemption no longer applies.

*****NOTE: This statement does not apply to outstanding checks, drafts or other similar instruments and, therefore, must be reported as unclaimed property.**





INDIVIDUAL RETIREMENT ACCOUNTS

INDIVIDUAL RETIREMENT ACCOUNTS (IRAs) were designed to help people save for retirement. There are two types of IRA accounts available: Traditional and Roth.

ESCHEATMENT

Traditional IRA's become escheatable after three years of inactivity which begins on the mandatory distribution date of the Required Minimum Distribution (RMD). The mandatory distribution date is April 1st of the calendar year following the calendar year in which the owner of the account reaches the age of 70 1/2. If the owner of the account dies prior to reaching age 70 1/2, the abandonment period commences from the date of the owner's death.

When an IRA account is inactive more than three years from the mandatory distribution date as of June 30th, the account should be reported on the October 31st report and the owner should be at least the age of 73 1/2. Holders, however, should check whether the owner has other accounts that have current activity or transfer the account to a beneficiary or heir, if any, prior to attempting escheatment.

Roth IRA's do not have a mandatory payout provision and only become escheatable if the owner dies or there has been no activity for three years.





GAMING

GAMING establishments (casinos) in Nevada are subject to the same escheatment laws as any other entity conducting business, required to escheat property presumed abandoned, and comply with dormancy reporting periods pursuant to NRS 120A. In addition, casinos are responsible for escheating properties that are unique only within the gaming industry.

UNREDEEMED SLOT MACHINE WAGERING VOUCHERS REMITTANCE

Pursuant to NRS 463.369, Licensees are required to remit 75% of the value of unredeemed slot machine vouchers quarterly on or before the 15th day of the month following the end of the preceding calendar quarter to the Nevada State Gaming Commission.

The following are NOT considered property presumed abandoned, should be added to the holder's gaming revenue and **not** remitted as unclaimed property:

- ♣ Underage Jackpots
- ♣ Unclaimed Winnings
- ♣ Chip Floats
- ♣ Ticket In/Ticket Out Payments (TITO)

Loose money, chips, cameras, eyeglasses, etc., should be turned in to the lost and found department of the gaming establishment.

UPDATE: Registered hotel in-room safekeeping boxes are no longer escheatable to the state. Refer to Assembly Bill 419, for additional information.

Front Money (cash deposited with a casino that the owner withdraws for gambling) is subject to escheatment to Nevada Unclaimed Property.





REMITTING SAFE DEPOSIT BOX CONTENTS

The provisions of Chapter 120A do not apply to tangible property held in a safe-deposit box or other safekeeping depository which is not maintained by: 1. a bank or other financial institution or, 2. a safe-deposit box company.

Safekeeping inventory forms must be completed prior to November 1st, for each owner on whose behalf you are reporting contents.

SAFEKEEPING ITEMS MUST BE FILED IN A REPORT SEPARATE FROM INTANGIBLE ITEMS. Holders must report all inventory on the state of Nevada Safekeeping Inventory Forms (UP-3, UP-3A and UP-6), created specifically for submitting tangible items.

- ♦ **DO NOT** submit safekeeping on your own forms.
- ♦ **DO NOT** remit safekeeping for other states to this office; it will be returned unprocessed.
- ♦ **DO NOT REPORT EMPTY BOXES.** Boxes should be drilled prior to preparing reports to avoid unnecessary labor.

You must call Nevada Unclaimed Property at (702) 486-4140, to schedule an appointment for the delivery of safekeeping contents. There should be at least one representative from the company present during inventory. If physical delivery of safekeeping contents is not possible, please contact us to make other arrangements to receive the property.

Safekeeping contents should be placed in a 9 X 12 inch or larger envelope. The owner names and box numbers or other identifying numbers must be clearly marked on the outside of the envelope. There must be a UP-6 form attached to each envelope.

Place the envelopes in alphabetical order by owner last name or business name.

If any of the safekeeping boxes contain firearms (with the exception of antiques), controlled substances or contents that could be deemed illegal, follow your internal policy regarding contraband. Include with your remittance, a written explanation regarding how the safekeeping in question was handled.



Cash found in safekeeping boxes must be inventoried and remitted to the state as is. Do not deposit funds and remit via check or EFT. The responsibility of holders is to report the box contents, not to alter them.



GIFT CARDS & GIFT CERTIFICATES

Gift certificates and gift cards are subject to the state of Nevada's unclaimed property laws contained in NRS 598.0921 and NRS 120A.520.

If the gift card/certificate was issued before October 1, 2007, the following rule applies:

- If the card/certificate has not been used for at least three years, it is subject to escheatment at 100% of the remaining face value. These cards have a three year dormancy period. It includes all gift cards/certificates whether they expire or not.

If the card/certificate was issued on or after October 1, 2007, the following rule applies:

- The card/certificate is escheated in the time period in which it expires. There is no dormancy period. It is escheated at 60% of the remaining face value (businesses are allowed to retain 40%). If the card/certificate has no expiration date, it is not subject to escheatment and 100% of the remaining value must be honored indefinitely.

IMPORTANT UPDATE: Gift cards and gift certificates may contain expiration dates and impose dormancy or any other fees that reduce the value only if the expiration dates or fees are printed in 10-point font on the card/certificate or it contains a toll-free number the owner can call to obtain the expiration date, unused balance and or dormancy fee information. If the dormancy fee is based on inactivity, the duration of such inactivity cannot be less than three years, cannot be imposed in the first 12 months after issuance and cannot exceed \$1 per month.



NEVADA STATE TREASURER • UNCLAIMED PROPERTY

PROPERTY TYPE CODES & ABANDONMENT PERIODS

ACCOUNTS BALANCES (3 YEARS)

AC01	CHECKING ACCOUNTS
AC02	SAVINGS ACCOUNTS
AC03	MATURED CD OR SAVINGS CERTIFICATE
AC04	CHRISTMAS CLUB ACCOUNTS
AC05	MONEY ON DEPOSIT-SECURE FUNDS
AC06	SECURITY DEPOSITS
AC07	UNIDENTIFIED DEPOSITS
AC08	SUSPENSE ACCOUNTS
AC99	AGGREGATE ACCOUNT BALANCE UNDER \$50

CHECKS (3 YEARS EXCEPT AS NOTED—GOV'T ENTITIES -1 YEAR **)

CK01	CASHIER'S CHECKS
CK02	CERTIFIED CHECKS
CK03	REGISTERED CHECKS
CK04	TREASURER'S CHECKS
CK05	DRAFTS
CK06	WARRANTS
CK07	MONEY ORDERS (7 YEARS)
CK08	TRAVELER'S CHECKS (15 YEARS)
CK09	FOREIGN EXCHANGE CHECKS
CK10	EXPENSE CHECKS
CK11	PENSION CHECKS
CK12	CREDIT CHECKS OR MEMOS
CK13	VENDOR CHECKS
CK14	CHECK WRITTEN OFF—INCOME/SURPLUS
CK15	OUTSTANDING—CHECKS/EXCHANGE ITEMS
CK16	CD INTEREST CHECKS
CK99	AGGREGATE UNCASHED CHECKS UNDER \$50

CMBN COMBINED MULTI PROPS ON IMPORT

EDUCATIONAL SAVINGS ACCOUNTS (3 YEARS)

CS-01	CASH
CS-02	MUTUAL FUNDS
CS-03	SECURITIES

COURT DEPOSITS (1 YEAR)

CT01	ESCROW FUNDS
CT02	CONDEMNATION AWARDS
CT03	MISSING HEIRS' FUNDS
CT04	SUSPENSE ACCOUNTS
CT05	DEPOSITS WITH COURT/PUB AUTH
CT06	PUBLIC AID CHILD SUPPORT CHECKS
CT99	AGGREGATE COURT DEPOSITS

HEALTH SAVINGS PLANS (3 YEARS)

HS01	HEALTH SAVINGS ACCOUNT
HS02	HEALTH SAVINGS ACCOUNT INVESTMENT

INSURANCE (3 YEARS)

IN01	INDIVIDUAL POLICY BENEFITS OR CLAIM PAYMENTS
IN02	GROUP POLICY BENEFITS OR CLAIM PAYMENTS
IN03	DEATH BENEFITS—BENEFICIARIES
IN04	PROCEEDS—POLICY, ENDOWMENTS, ANNUITIES
IN05	PREMIUM REFUNDS
IN06	UNIDENTIFIED REMITTANCES
IN07	OTHER AMOUNTS DUE UNDER POLICY
IN08	AGENT CREDIT BALANCES
IN99	AGGREGATE INSURANCE PROPERTY UNDER \$50

TRADITIONAL IRA (3 YEARS)

IR01	CASH
IR02	MUTUAL FUNDS
IR03	SECURITIES

ROTH IRA (3 YEARS)

IR05	CASH
IR06	MUTUAL FUNDS
IR07	SECURITIES

**** GOV'T ENTITIES include Courts, Governments, a Governmental Subdivision, Agency, or Instrumentality and must report annually.**

PROCEEDS FROM MINERAL INTERESTS (3 YEARS)

MI01	NET REVENUE INTEREST
MI02	ROYALTIES
MI03	OVERRIDING ROYALTIES
MI04	PRODUCTION PAYMENTS
MI05	WORKING INTERESTS
MI06	BONUSES
MI07	DELAY RENTALS
MI08	SHUT IN ROYALTIES
MI09	MINIMUM ROYALTIES
MI99	AGGREGATE MINERAL PROCEEDS

MISC PROPERTY (3 YEARS EXCEPT AS NOTED, GOV'T ENTITIES -1 YEAR **)

MS01	WAGES, PAYROLL, SALARY (1 YEAR)
MS02	COMMISSIONS (1 YEAR)
MS03	WORKER'S COMPENSATION
MS04	PAYMENTS FOR GOODS, SERVICES
MS05	CUSTOMER OVERPAYMENTS
MS06	UNIDENTIFIED REMITTANCES
MS07	UN-REFUNDED OVERCHARGES
MS08	ACCOUNTS PAYABLE
MS09	CREDIT BALANCES—ACCOUNTS RECEIVABLE
MS10	DISCOUNTS DUE
MS11	REFUNDS DUE
MS13	UNCLAIMED LOAN COLLATERAL
MS14	SUMS PAYABLE UNDER PENSION AND PROFIT SHARING PLANS (IRA, KEOUGH0, 401K, ETC)
MS15	PROPERTY DISTRIBUTABLE IN THE COURSE OF DISSOLUTION OR LIQUIDATION (1 YEAR)
MS16	MISCELLANEOUS OUTSTANDING CHECKS
MS17	MISCELLANEOUS INTANGIBLE PERSONAL PROPERTY
MS18	SUSPENSE LIABILITIES
MS99	AGGREGATE—MISCELLANEOUS PROPERTY UNDER \$50

SECURITIES (3 YEARS)

SC01	DIVIDENDS
SC02	INTEREST PAYABLE ON REGS BONDS
SC03	NOT USED
SC04	EQUITY PAYMENTS
SC05	PROFITS
SC06	FUNDS PD—SHARES OR INTEREST
SC07	BEARER BOND INTEREST/MATURED PRINCIPLE
SC08	SHARES OF STOCK
SC09	CASH FOR FRACTIONAL SHARES
SC10	UN-EXCHANGED STOCK SUCCESSOR CORP
SC11	OTHER CERTIFICATES OF OWNERSHIP
SC12	UNDERLYING SHARES OR OTHER OUTSTANDING CERTIFICATES
SC13	FUNDS FOR LIQUIDATION/REDEMPTION OF UN-SURRENDERED STOCK OR BONDS
SC14	DEBENTURES
SC15	US GOV'T SECURITIES
SC16	MUTUAL FUNDS
SC17	WARRANTS
SC18	MATURED PRINCIPAL REGS BONDS
SC19	DIVIDEND REINVESTMENT PLANS
SC20	CREDIT BALANCES
SC99	AGGREGATE SECURITY PROPERTY UNDER \$50

SAFE DEPOSIT BOXES AND SAFEKEEPING (3 YEARS)

SD01	CONTENTS FROM SAFE DEPOSIT BOXES
SD02	CONTENTS OTHER SAFEKEEPING

TRUST, INVESTMENT & ESCROW ACCOUNTS (3 YEARS EXCEPT AS NOTED)

TR01	PAYING AGENT ACCOUNTS
TR02	UNDELIVERED OR UNCASHED DIVIDENDS
TR03	FUNDS HELD IN A FIDUCIARY CAPACITY (**1 YEAR FOR GOV'T)
TR04	ESCROW ACCOUNTS
TR05	TRUST VOUCHERS
TR99	AGGREGATE TRUST PROPERTY UNDER \$50

UTILITIES (3 YEARS EXCEPT AS NOTED)

UT01	UTILITY DEPOSITS (1 YEAR)
UT02	MEMBERSHIP FEES
UT03	REFUNDS OR REBATES (1 YEAR)
UT04	CAPITAL CREDIT DISTRIBUTIONS
UT99	AGGREGATE UTILITY PROPERTIES UNDER \$50

NEVADA 'OWNER' TYPES CODES	
Code	Description
1	Individual
2	Estate
3	Reciprocal Report
4	In State
5	Multiple State Owner
6	Stock – No Market Value
7	Business/Corporation
8	Partnership
9	Aggregate
10	Not Published
11	Owner Unknown

NEVADA 'OWNER RELATIONS' CODES & DEFINITIONS		
Code	Description	Definition
AD	Administrator	A person appointed by the court to handle the estate of someone who died without a will, with a will with no nominated executor, or the executor named in the will has died, has been removed from the case, or does not desire to serve.
AF	Attorney For	A person who has been qualified by a state or federal court to provide legal services, including appearing in a court and is authorized to act for another.
AG	Agent For	A person who is authorized to act for another (the agent's principal) through employment, by contract or apparent authority.
AN	(AND) Unspecified Joint Relationship	Unspecified joint relationship including 'AND'.
BF	Beneficiary	Any person or entity (like a charity) who is to receive assets or profits from an estate, a trust, an insurance policy, or any instrument in which there is a distribution.
CP	Community Property	Property or earnings received by a husband and wife during marriage, other than by gift, devise, or descent. Separate property is property owned by a spouse before marriage or received during the marriage by gift, devise or descent. In some jurisdictions, earnings from separate property are also separate property and in some jurisdictions, such earnings are community property. Recognized by California, Arizona, New Mexico, Texas, Nevada, Idaho, Washington, Wisconsin, Louisiana and Puerto Rico.
CF	Custodian	An individual entrusted with guarding and keeping property or having custody of a person; a person named to manage a child's property under the UFGTMA; a person or entity appointed by a bankruptcy court to take charge of the debtor's property for purposes of administration.
CN	Conservator	A person, official or institution appointed by a court to take over and manage the estate and financial affairs and/or a person's daily life due to physical or mental limitations or old age; a public official charged with the protection of something affecting public welfare and interests.
DF	Defendant	The party sued in a civil lawsuit or the party charged with a crime in a criminal prosecution.
ES	Estate	All the possessions of one who has died and are subject to probate (administration supervised by the court) and distribution to heirs and beneficiaries, all the possessions which a guardian manages for a ward (young person requiring protection and administration of affairs), or assets a conservator manages for a conservatee (a person whose physical or mental lack of competence requires administration of his/her affairs).
EX	Executor/Executrix	The person appointed to administer the estate of person who has died leaving a will that nominates that person.
FB	For Benefit of	A person who is entitled to property that is held by another person (typically a custodian or trustee). FB is typically used in trustee, self-directed, inherited, education and transferred accounts.
GR	Guardian	A person who has been appointed by a judge to take care of a minor child (called a "ward") or incompetent adult personally and/or manage that person's affairs.
HE	Heir	Anyone who receives property of a deceased person either by will or under the laws of descent and distribution. (Explanation: a devisee under a will is also an "heir", even though unrelated to the decedent.)
IN	Insured	The person or entity who will be compensated for loss by an insurer under the terms of a contract called an insurance policy; the person whose life is insured by life insurance, after whose death, the benefits go to others.
JE	Tenants in Entireties	Joint ownership of property or securities by a husband and wife where, upon the death of one, the property goes to the survivor.
JT	Joint Tenants	An account held in joint tenancy presumes a right of survivorship, but this presumption can be overcome by evidence that the account was really the property of only one, and the joint tenancy was for convenience. Right of Survivorship is not specifically stated.

NEVADA 'OWNER RELATIONS' CODES & DEFINITIONS

Code	Description	Definition
JS	Joint Tenants with Rights of Survivorship	A type of account owned by at least two people where all tenants have an equal right to the account's assets and are afforded survivorship rights in the event of the death of another account holder. In this type of account, a surviving member will inherit the total value of the other member's share of account assets upon the death of the other member. All members of the account are afforded the power to conduct investment transactions within the account as well.
OR	(Or) Unspecified Joint Relationship	Unspecified joint relationship including 'OR'
OT	Other Relationship	Relationship other than specified in this list. Additional details should be submitted with the property.
PA	Payee	The one named on a check or promissory note to receive payment. Each individual named as 'payee' shall be paid an equal share of the property.
PD	Payable on Death	Account is payable on Death to an alternate owner. Upon the original owner's death, the beneficiary must supply identification and a copy of the original owner's death certificate.
PO	Power of Attorney	A written document signed by a person giving another person the power to act for the signer in designated circumstances and with respect to designated property. General powers of attorney give the authorized party broad discretion; Special powers of attorney are limited in capacity.
RE	Remitter	Used primarily on official checks. The remitter is the person who purchased the official check. This relationship is separate from the holder who turns the property over to the state.
SO	Sole Owner	Sole Owner is used when there is only a single owner for the property, and that person has all rights to the ownership of the property.
TC	Tenants in Common	A type of account which is owned by at least two people with no rights of survivorship afforded to any of the account holders. In this type of account, a surviving tenant of the account does not necessarily acquire the rights (and account assets) of the deceased person. Rather, each tenant in the account can stipulate in a written will how his/her assets will be distributed upon his/her death. Generally, the member ownership in the account is determined on a pro rata basis, meaning that if there are two tenants in the account, each will have a 50% claim on the account's value.
TE	Trustee	A person or entity who holds the assets (corpus) of a trustee for the benefit of the beneficiaries and manages the trust and its assets under the terms of the trust stated in the Declaration of Trust which created it.
UF	Usufruct	Usufruct is a real right in a property owned by another, normally for a limited time or until death. Simply stated, it is the right to use the property, to enjoy the fruits and income of the property, to rent the property out and to collect the rents, all to the exclusion of the underlying real or naked owner. The usufructuary has the full right to use the property but cannot dispose of the property nor can it be destroyed.
UG	Uniform Gift to Minors Act	Property was gifted to a minor according to the Uniform Gifts to Minor's Act (Uniform Transfers to Minor's Act in some states). Regardless whether the minor has reached the age of majority; they should be coded with the UG relation. The custodian on the account should be coded as CU.
UF	Usufruct	Usufruct is a real right in a property owned by another, normally for a limited time or until death. Simply stated, it is the right to use the property, to enjoy the fruits and income of the property, to rent the property out and to collect the rents, all to the exclusion of the underlying real or naked owner. The usufructuary has the full right to use the property but cannot dispose of the property nor can it be destroyed.
UN	Unknown	Owner's relationship to the property is not known.
UT	Uniform Transfer to Minor	Property that is gifted to a minor under the Uniform Gifts to Minors Act – (UGMA). This act allows minors to own property such as securities. Under the UGMA, the ownership of the funds works like it does with any other trust except that the donor must appoint a custodian (the trustee) to look after the account. Regardless of whether the minor has reach the age of majority, they should be coded with the UG relation. The custodian on the account should be coded as CU.

NEVADA 'SAFEKEEPING' TYPES CODES

Code	Description
AMMO	Ammunition
BARG	Gold Bars
BARS	Silver Bars
BOND	Savings Bonds
CARD	Sports Trading Cards
CJWL	Costume Jewelry
COIN	Various Coins
CURR	Currency
DEPO	Cash Deposit
EYES	Eyeglasses
FCUR	Foreign Currency
JEWL	Fine Jewelry
KRUG	Krugerrands
MISC	Miscellaneous Items
PAPR	Various Paperwork
STCK	Stock Certificates
STMP	Stamps/Postage
TEET	False Teeth
TOKE	Tokens
TOOL	Tools
WATC	Watch
WEAP	Weapons
WILL	Wills/Codicils to Wills

NEVADA STATE TREASURER
UNCLAIMED PROPERTY REPORT/REMIT YEAR TABLES
BUSINESS ENTITIES ONLY (NON-INSURANCE ENTITIES)

ONE (1) YEAR PROPERTIES

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked <u>BEFORE</u>:
7/01/2012 thru 6/30/2013	November 1, 2014
7/01/2013 thru 6/30/2014	November 1, 2015
7/01/2014 thru 6/30/2015	November 1, 2016
7/01/2015 thru 6/30/2016	November 1, 2017
7/01/2016 thru 6/30/2017	November 1, 2018
7/01/2017 thru 6/30/2018	November 1, 2019
7/01/2018 thru 6/30/2019	November 1, 2020
7/01/2019 thru 6/30/2020	November 1, 2021

THREE (3) YEAR PROPERTIES

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked <u>BEFORE</u>:
7/01/2010 thru 6/30/2011	November 1, 2014
7/01/2011 thru 6/30/2012	November 1, 2015
7/01/2012 thru 6/30/2013	November 1, 2016
7/01/2013 thru 6/30/2014	November 1, 2017
7/01/2014 thru 6/30/2015	November 1, 2018
7/01/2015 thru 6/30/2016	November 1, 2019
7/01/2016 thru 6/30/2017	November 1, 2020
7/01/2017 thru 6/30/2018	November 1, 2021

Note: Reports and remittances that are received after the prescribed due date are subject to an interest penalty under the provisions of Nevada Revised Statutes 120A.730. Requests for waivers of interest may be submitted for consideration with your report/remittance and must include the reason(s) for late submission. Failure to request a waiver may result in the imposition of an interest penalty. Please call or write for further information.

NEVADA STATE TREASURER
UNCLAIMED PROPERTY REPORT/REMIT YEAR TABLES
INSURANCE ENTITIES ONLY

ONE (1) YEAR PROPERTIES

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked <u>BEFORE</u> :
1/1/2012 thru 12/31/2012	May 1, 2014
1/1/2013 thru 12/31/2013	May 1, 2015
1/1/2014 thru 12/31/2014	May 1, 2016
1/1/2015 thru 12/31/2015	May 1, 2017
1/1/2016 thru 12/31/2016	May 1, 2018
1/1/2017 thru 12/31/2017	May 1, 2019
1/1/2018 thru 12/31/2018	May 1, 2020
1/1/2019 thru 12/31/2019	May 2, 2021

THREE (3) YEAR PROPERTIES

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked <u>BEFORE</u> :
1/1/2010 thru 12/31/2010	May 1, 2014
1/1/2011 thru 12/31/2011	May 1, 2015
1/1/2012 thru 12/31/2012	May 1, 2016
1/1/2013 thru 12/31/2013	May 1, 2017
1/1/2014 thru 12/31/2014	May 1, 2018
1/1/2015 thru 12/31/2015	May 1, 2019
1/1/2016 thru 12/31/2016	May 1, 2020
1/1/2017 thru 12/31/2017	May 2, 2021

Note: Reports and remittances that are received after the prescribed due date are subject to an interest penalty under the provisions of Nevada Revised Statutes 120A.730. Requests for waivers of interest may be submitted for consideration with your report/remittance and must include the reason(s) for late submission. Failure to request a waiver may result in the imposition of an interest penalty. Please call or write for further information.



NEVADA UNCLAIMED PROPERTY CHECKLIST

- ☐ **Report of Unclaimed Property is in NAUPA II format.**
- ☐ **Report and remittance balance.** If submitted out of balance, report will not be accepted.
- ☐ **Owner detail is complete and properly formatted in NAUPA file.**
 - 1. Valid property, relationship and owner type codes are included in NAUPA file (Pages 30-33).
 - 2. All available owner information is included, i.e., social security numbers, addresses, last activity dates.
- ☐ **Instructions for remitting securities were properly followed (Pages 15-18).**
- ☐ **Securities have been liquidated or transferred into the name of Nevada Unclaimed Property, FEIN 88-6000022.**
- ☐ **Mutual funds were redeemed or transferred in the name of Nevada Unclaimed Property, FEIN 88-6000022.**

Contact Information:

Nevada Unclaimed Property
(702) 486-4140—phone
(702) 486-4177—fax

Website: <http://www.nevadatreasurer.gov/>

Email: nvholder@nevadatreasurer.gov





NEVADA STATE TREASURER • UNCLAIMED PROPERTY SAFEKEEPING INVENTORY

Holder Name _____ Holder ID # _____

Owner Name(s) _____ SS#/FEIN/TIN _____

Street Address _____

City, State, ZIP _____ Box#/Patient#/Other# _____

On this _____ day of _____, 20____, the contents listed were removed, securely wrapped and the package plainly marked with the name(s) of the owner(s) and placed in joint custody.

No. of items	Description of Contents	Officer's Initials	Notary's Initials

Holder Representative

State of Nevada, County of _____

Contents released to owner(s) on _____

Signed and sworn to before me on _____ by _____

Notary Public Signature

Signature of Owner

Witness (Official Signature)

THIS SECTION TO BE USED IF CONTENTS BECOME UNCLAIMED

Contents turned over to the state of Nevada as Unclaimed Property under NRS120A.510 on this date_____

Signature of State Official

Signature of Holder Official

The Nevada State Treasurer, as the administrator of Unclaimed Property, takes custody of the contents shown for the above listed owner(s) and is responsible for its safekeeping. The holder is relieved of all liability to the extent of the value of the property delivered for any claim which then exists or which thereafter may arise or be made in respect to the property (NRS 120A.570).

(See Reverse)

— FOR BANK USE ONLY —

That thereafter the contents of such safe deposit box were:

- ☐ Sealed in a package by the undersigned notary public, together with a duplicate of this certificate and the name of the lessee and the date of opening of the safe deposit box were written on the outside of the package by the undersigned notary public in the presence of a bank officer, and a copy of this certificate was sent by certified mail, addressed to the lessee at the last known address of the lessee (NRS 663.085).
- ☐ Mailed to the lessee by certified or registered mail in accordance with lessee's written instructions dated: _____
- ☐ Released to _____ (Agency) in accordance with search warrant
- ☐ dated _____.
- ☐ Returned to the safe deposit box in total.
- ☐ Returned to the safe deposit box with the exception of _____

which was released to _____ in accordance with court order dated _____.

☐ Other

Signature of Acceptor of Property

In witness whereof, we have hereunto set our hands at _____, Nevada, this _____ day
Of _____, 20 _____.

Signature of Bank Officer

State of Nevada, County of _____

Signed and sworn to before me on _____ by _____

Signature of Notary Public

Date rent last paid _____

Charge for forcible entry \$ _____

Safekeeping charge \$ _____

Unpaid Rent \$ _____

Balance owed by Renter \$ _____



Nevada State Treasurer

Safe Deposit Box/Safekeeping Report Summary

HOLDER INFORMATION		
Date:	<i>Check only one:</i> Insurance Annual Report <input type="checkbox"/> Annual Report (all other entities) <input type="checkbox"/>	
Federal/Tax ID No.:	Contact Person:	
Nevada Business ID: (For Nevada Businesses Only)	Email:	
Entity Name:	Title/Department:	
Address:	Phone No.:	Fax No.:
City:	State:	Zip:
Nevada Holder ID Number:		
State of Incorporation:	Date of Incorporation:	
Parent Company Name:	Parent Company Federal/Tax ID No.:	
SUMMARY OF PROPERTY REPORTED AND REMITTED		
Number of safe deposit boxes/safekeeping items reported:	#	
VERIFICATION STATEMENT		
Under penalty of perjury, I declare to the best of my knowledge and belief, that the safe deposit box/safekeeping information provided above and in the attached schedules is true and correct, that written notice was sent to owners, i.e., Due Diligence, pursuant to NRS 120A.560, has been completed and that I am duly authorized to execute this verification by the institution.		
Name of Authorized Officer	Signature of Authorized Officer	
Title of Authorized Officer	Date	
FOR OFFICIAL USE ONLY		
Receipt ID:	Report ID:	Import Batch Number:



State of Nevada Office of the State Treasurer
Unclaimed Property
555 East Washington Ave, Ste 4200, Las Vegas NV 89101-1070

HOLDER INFORMATION

Holder Information:		Tax/FEIN Number:
Mailing Address:		
City:	State:	Zip Code:
Contact Person:	Phone Number: ()	Fax Number: ()

PROPERTY INFORMATION

Report Year:	Report Amount:	Property Type:
Date Paid to Owner:	Amount Paid to Owner: \$	Number of Shares:
Name as Indicated on Report (owner):		Is this Aggregate: Yes <input type="checkbox"/> No <input type="checkbox"/>
Owner Address:		

FOR REIMBURSEMENT, COPY OF PROOF OF PAYMENT MADE TO RIGHTFUL OWNER MUST ACCOMPANY REQUEST.

HOLDER INDEMNIFICATION

I, _____, a duly authorized representative of the holder listed above, do hereby certify that the above listed funds, or other property listed in the report filed by the holder, have been paid to the rightful owner(s) or their appointed representative or were submitted to the state of Nevada in error. I agree, upon payment of or reimbursement for the above described property, to indemnify the state and hold it harmless from all claims and losses, demands, costs, and other expenses which the state may sustain by reason of turning over property to the holder and by reason further of its refusal to pay the property to any other person or persons.

FOR AMOUNTS REPORTED IN ERROR, A DETAILED EXPLANATION WITH SUPPORTING DOCUMENTATION MUST ACCOMPANY REQUEST.

Name of Representative (type or print legibly) _____
Title _____

NOTARY

Notary Stamp	Sworn to and subscribed before me this _____ day of _____, 20_____.
	Notary: _____
	My commission expires: _____



State of Nevada Office of the State Treasurer
Unclaimed Property
555 East Washington Avenue, Suite 4200, Las Vegas NV 89101-1070

HOLDER REQUEST FOR EXTENSION

HOLDER INFORMATION

Holder Information:		Tax/FEIN Number:
Mailing Address:		
City:	State:	Zip Code:
Contact Person:	Phone Number: ()	Fax Number: ()

REQUEST INFORMATION

Select additional time required to complete report: <input type="checkbox"/> 30 Days <input type="checkbox"/> 60 Days <input type="checkbox"/> 90 Days <input type="checkbox"/> Other			
Reason for request: <input type="checkbox"/> Reorganization/Merger <input type="checkbox"/> Personnel Changes <input type="checkbox"/> New Transfer Agent <input type="checkbox"/> System Problems <input type="checkbox"/> New Computer Program			
Other (please explain)			

CERTIFICATION

I am requesting an extension for reporting year _____. I am aware of Nevada's requirement to remit abandoned property by October 31st (April 30th for all insurance entities) and am duly authorized to execute this request for an extension.

Submit this form to the Nevada Unclaimed Property Office at least 30 days prior to the original filing due date. For example, if your report is due by October 31st, this form must be completed and postmarked no later than October 1st (April 1st for all insurance entities). Remittance is due when holder report is submitted.

Name _____ Title _____

Phone No. _____ Fax No. _____ Email _____

Signature _____

UNCLAIMED PROPERTY USE ONLY

The Nevada Unclaimed Property office will consider the following criteria in evaluating this request:

	<u>Satisfactory</u>	<u>Unsatisfactory</u>
Previous Filing History (if filed)	<input type="checkbox"/>	<input type="checkbox"/>
Timeliness of Filing	<input type="checkbox"/>	<input type="checkbox"/>
Prior Requests for Extensions (consecutive)	<input type="checkbox"/>	<input type="checkbox"/>

Extension Approved ☐ Extension Denied ☐ Report Due on _____

Reason for denial _____

Authorized Signature

Title

Date